

**Eagle Mountain-Saginaw ISD**  
**2024-2025 Proposed Budget Summary**

Combined Summary of General Fund (199), Child Nutrition (240), & Debt Service (599)



Function/Category	2023 - 2024 Actual Budget *		2024 - 2025 "Proposed" Budget	
	Aggregate Expenditures	Per Pupil Expenditures	Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>				
11 Instruction	\$ 140,447,290	\$ 5,989	\$ 144,280,451	\$ 5,984
12 Instructional Resources, Media Services	\$ 2,810,602	\$ 120	\$ 2,923,972	\$ 121
13 Curriculum Development & Staff Development	\$ 4,227,514	\$ 180	\$ 2,986,146	\$ 124
95 Payment to Juvenile Justice AEP	\$ 40,000	\$ 2	\$ 80,000	\$ 3
<b>Total:</b>	<b>\$ 147,525,407</b>	<b>\$ 6,291</b>	<b>\$ 150,270,569</b>	<b>\$ 6,233</b>
<b>Instructional Support</b>				
21 Instructional Leadership	\$ 3,064,047	\$ 131	\$ 2,563,906	\$ 106
23 School Leadership	\$ 14,349,824	\$ 612	\$ 15,771,217	\$ 654
31 Guidance & Counseling, Evaluation	\$ 10,766,412	\$ 459	\$ 11,429,820	\$ 474
32 Social Work Services	\$ 571,283	\$ 24	\$ 583,211	\$ 24
33 Health Services	\$ 3,072,443	\$ 131	\$ 3,202,033	\$ 133
36 Co-curricular/ Extra-curricular Activities	\$ 9,396,230	\$ 401	\$ 10,872,181	\$ 451
<b>Total:</b>	<b>\$ 41,220,238</b>	<b>\$ 1,758</b>	<b>\$ 44,422,368</b>	<b>\$ 1,842</b>
<b>Central Administration</b>				
41 General Administration	\$ 8,732,821	\$ 372	\$ 8,796,678	\$ 365
<b>District Operations</b>				
51 Plant Maintenance & Operations	\$ 30,013,493	\$ 1,280	\$ 33,398,102	\$ 1,385
52 Security and Monitoring	\$ 5,185,057	\$ 221	\$ 5,271,195	\$ 219
53 Data Processing	\$ 3,539,158	\$ 151	\$ 3,834,012	\$ 159
34 Student Transportation	\$ 8,368,447	\$ 357	\$ 8,763,633	\$ 363
35 Food Services	\$ 14,373,690	\$ 613	\$ 15,137,368	\$ 628
<b>Total:</b>	<b>\$ 61,479,845</b>	<b>\$ 2,622</b>	<b>\$ 66,404,310</b>	<b>\$ 2,754</b>
<b>Debt Service</b>				
71 Debt Service	\$ 85,384,682	\$ 3,641	\$ 91,862,313	\$ 3,810
<b>Other</b>				
61 Community Service	\$ 25,021	\$ 1	\$ 25,011	\$ 1
81 Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -
91 Contracted Instructional Services Between Public schools	\$ 600,000	\$ 26	\$ 600,000	\$ 25
92 Incremental Cost Associated with Chapter 41 School Districts	\$ -	\$ -	\$ -	\$ -
93 Payments to Fiscal Agents for Shared Service Arrangements	\$ 260,000	\$ 11	\$ 260,000	\$ 11
99 Inter-government charges not Defined in Other codes	\$ 985,914	\$ 42	\$ 1,015,914	\$ 42
<b>Total:</b>	<b>\$ 1,870,935</b>	<b>\$ 80</b>	<b>\$ 1,900,925</b>	<b>\$ 79</b>
<b>Additional Budgetary Information</b>				
Object 6491 ** Cost of Publishing Statutorily Required Public Notices	\$ 10,434	\$ 0	\$ 15,500	\$ 1
*** Expenditures Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Action.	\$ 56,660	\$ 2	\$ 57,250	\$ 2

Posted in accordance with Texas Education Code 44.0041; Update version 8/19/2024

\* 2023-2024 Amended Budget as of 08/15/2024

\*\* Expenditure Code (Object 6491) for all statutorily required public notices: During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must provide a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code §140.0045.

\*\*\* In accordance with House Bill 1495 from the 86th Texas Legislature, Texas Local Government Code §140.0045 is amended to further include the proposed and actual expenditures that directly or indirectly influence or attempt to influence the outcome of legislation or administrative action.

**Eagle Mountain-Saginaw ISD**  
**2024-2025 Proposed Budget Summary**  
 Combined Summary of General Fund (199), Child Nutrition (240), & Debt Service (599)



Object Code	General Fund (199) (Maintenance & Operations)		Child Nutrition (240)		Debt Service (599) (Interest & Sinking)	
	Proposed Revenues	% of Total	Proposed Revenues	% of Total	Proposed Revenues	% of Total
<b>Local Property Tax Revenue:</b>						
5711 Taxes Current	\$ 117,265,619	47.8%	\$ -	0.0%	\$ 78,671,426	90.5%
5712 Delinquent Taxes	\$ 250,000	0.1%	\$ -	0.0%	\$ 150,000	0.2%
5719 Other Tax Related Revenue	\$ 500,000	0.2%	\$ -	0.0%	\$ 50,000	0.1%
<b>Subtotal:</b>	<b>\$ 118,015,619</b>	<b>48.1%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 78,871,426</b>	<b>90.7%</b>
<b>Other Local Revenue:</b>						
5739 Other Tuition and Fees	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5742 Investment Earnings	\$ 4,000,000	1.6%	\$ -	0.0%	\$ 300,000	0.3%
5743 Rental of Facilities	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5749 Miscellaneous	\$ 600,000	0.2%	\$ -	0.0%	\$ -	0.0%
5751 Food Service	\$ 100,000	0.0%	\$ 5,612,515	37.6%	\$ -	0.0%
5752 Athletic Receipts	\$ 550,000	0.2%	\$ -	0.0%	\$ -	0.0%
<b>Subtotal:</b>	<b>\$ 5,250,000</b>	<b>2.1%</b>	<b>\$ 5,612,515</b>	<b>37.6%</b>	<b>\$ 300,000</b>	<b>0.3%</b>
<b>Total Local Resources</b>	<b>\$ 123,265,619</b>	<b>50.3%</b>	<b>\$ 5,612,515</b>	<b>37.6%</b>	<b>\$ 79,171,426</b>	<b>91.0%</b>
<b>State Revenue:</b>						
5811 Per Capita	\$ 12,859,914	5.2%	\$ -	0.0%	\$ -	0.0%
5812 Foundation Entitlements	\$ 91,736,955	37.4%	\$ -	0.0%	\$ -	0.0%
5819 TEA Revenue - Other	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
5820 State Program Revenue	\$ -	0.0%	\$ -	0.0%	\$ 7,232,300	8.3%
5829 TEA/Non-Foundation Revenue	\$ -	0.0%	\$ 50,000	0.3%	\$ -	0.0%
5831 State TRS On-Behalf	\$ 13,218,987	5.4%	\$ -	0.0%	\$ -	0.0%
<b>Total State Resources</b>	<b>\$ 117,815,856</b>	<b>48.1%</b>	<b>\$ 50,000</b>	<b>0.3%</b>	<b>\$ 7,232,300</b>	<b>8.3%</b>
<b>Federal Revenue:</b>						
5921 School Breakfast Program	\$ -	0.0%	\$ 1,650,000	0.0%	\$ -	0.0%
5922 National School Lunch Program	\$ -	0.0%	\$ 6,800,000	0.0%	\$ -	0.0%
5923 USDA Commodities	\$ -	0.0%	\$ 800,000	0.0%	\$ -	0.0%
5929 Federal Indirect Costs	\$ 900,000	0.4%	\$ -	0.0%	\$ -	0.0%
5931 Federal Revenue - SHARS	\$ 1,500,000	0.6%	\$ -	0.0%	\$ -	0.0%
5949 Other Federal Revenue	\$ -	0.0%	\$ -	0.0%	\$ 561,315	0.6%
<b>Total Federal Resources</b>	<b>\$ 2,400,000</b>	<b>1.0%</b>	<b>\$ 9,250,000</b>	<b>62.0%</b>	<b>\$ 561,315</b>	<b>0.6%</b>
<b>Other Sources:</b>						
7913 Proceeds from Capital Leases	\$ 1,664,640	0.7%	\$ -	0.0%	\$ -	0.0%
<b>TOTAL REVENUE SOURCES</b>	<b>\$ 245,146,115</b>	<b>100.0%</b>	<b>\$ 14,912,515</b>	<b>100.0%</b>	<b>\$ 86,965,041</b>	<b>100.0%</b>
<b>Function</b>						
11 Instruction	\$ 144,280,451	55.3%	\$ -	0.0%	\$ -	0.0%
12 Instructional Resources, Media Services	\$ 2,923,972	1.1%	\$ -	0.0%	\$ -	0.0%
13 Curriculum Development & Staff Development	\$ 2,986,146	1.1%	\$ -	0.0%	\$ -	0.0%
21 Instructional Leadership	\$ 2,563,906	1.0%	\$ -	0.0%	\$ -	0.0%
23 School Leadership	\$ 15,771,217	6.0%	\$ -	0.0%	\$ -	0.0%
31 Guidance & Counseling, Evaluation	\$ 11,429,820	4.4%	\$ -	0.0%	\$ -	0.0%
32 Social Work Services	\$ 583,211	0.3%	\$ -	0.0%	\$ -	0.0%
33 Health Services	\$ 3,202,033	1.2%	\$ -	0.0%	\$ -	0.0%
34 Student Transportation	\$ 8,763,633	3.4%	\$ -	0.0%	\$ -	0.0%
35 Food Services	\$ 224,853	0.1%	\$ 14,912,515	100.0%	\$ -	0.0%
36 Co-curricular/ Extra-curricular Activities	\$ 10,872,181	4.2%	\$ -	0.0%	\$ -	0.0%
41 General Administration	\$ 8,796,678	3.4%	\$ -	0.0%	\$ -	0.0%
51 Plant Maintenance & Operations	\$ 33,398,102	12.8%	\$ -	0.0%	\$ -	0.0%
52 Security and Monitoring	\$ 5,271,195	2.0%	\$ -	0.0%	\$ -	0.0%
53 Data Processing	\$ 3,834,012	1.5%	\$ -	0.0%	\$ -	0.0%
61 Community Service	\$ 25,011	0.0%	\$ -	0.0%	\$ -	0.0%
71 Debt Service	\$ 3,993,837	1.5%	\$ -	0.0%	\$ 87,868,476	100.0%
91 Contracted Instructional Services Between Schools	\$ 600,000	0.2%	\$ -	0.0%	\$ -	0.0%
93 Payments to Fiscal Agent/Member District	\$ 260,000	0.1%	\$ -	0.0%	\$ -	0.0%
95 Payment to Juvenile Justice AEP	\$ 80,000	0.0%	\$ -	0.0%	\$ -	0.0%
99 Inter-government charges not Defined in Other codes	\$ 1,015,914	0.4%	\$ -	0.0%	\$ -	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 260,876,172</b>	<b>100.0%</b>	<b>\$ 14,912,515</b>	<b>100.0%</b>	<b>\$ 87,868,476</b>	<b>100.0%</b>
<b>Net Revenue/(Expenditures)</b>	<b>\$ (15,730,057)</b>		<b>\$ -</b>		<b>\$ (903,435)</b>	